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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

December 17, 2002

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

RECORDATION NO. 23485 FILED
DEC 20 02 9:07AM
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of an Assignment and Assumption Agreement, dated as of December 20, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Security Agreement which was filed with the Board under Recordation Number 23485.

The names and addresses of the parties to the enclosed document are:

Transferor: Shippers Fourth LLC
c/o ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

Transferee: ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

A description of the railroad equipment covered by the enclosed document is

973 railcars bearing SHPX reporting marks and road numbers.

Mr. Vernon Williams
December 17, 2002
Page Two

A short summary of the document to appear in the index follows:

Assignment and Assumption Agreement

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a stylized flourish at the end.

Robert W. Alvord

RWA/anr
Enclosures

RECORDATION NO. 23485-2
FILED

DEC 2 0 '02

9-07AM

ASSIGNMENT AND ASSUMPTION AGREEMENT

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION AGREEMENT (the "Agreement"), dated as of December ~~20~~, 2002 between SHIPPERS FOURTH LLC, a Delaware limited liability company (the "Transferor"), and ACF INDUSTRIES, INCORPORATED, a New Jersey corporation (the "Transferee"). Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Asset Transfer Agreement (as defined below).

WHEREAS: the Transferee and the Transferor have entered into an Asset Transfer Agreement dated as of the date hereof (the "Asset Transfer Agreement"), in connection with the contribution of, among other things, the special purpose covered hopper and tank railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below), from the Transferor to the Transferee for consideration in the amount and on the terms and conditions provided in the Asset Transfer Agreement; and

WHEREAS: the parties now desire to carry out the intent and purpose of the Asset Transfer Agreement by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Leases, to the extent they relate to the Equipment, to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Leases to the same extent.

NOW, THEREFORE, in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. For purposes of this Agreement, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment; and for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement.

2. Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Leases, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made.

3. Effective as of the date hereof, the Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Leases, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations, covenants and duties of the Transferor under the Leases (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto.

4. The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments and take all such further action as may be reasonably requested by the Transferee to more effectively sell, transfer, assign, convey, grant and set over the Leases to the Transferee.

5. The Transferee hereby covenants and agrees that, at the request and expense of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases.

6. This instrument shall be binding upon the Transferee and the Transferor, their respective successors and assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof.

7. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Assumption Agreement to be executed in one or more counterparts by their duly authorized officers as of the date first above written.

ACF INDUSTRIES, INCORPORATED

By: 

Name: Robert J. Mitchell

Title: Senior Vice President-Finance

SHIPPERS FOURTH LLC

By: ACF Industries, Incorporated,
Managing Member

By: 

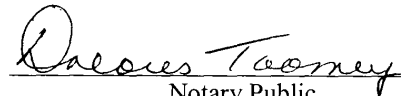
Name: Robert J. Mitchell

Title: Senior Vice President-Finance

[Signature Page to the Assignment and Assumption Agreement]

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

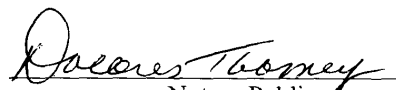
On this 10th day of December, 2002, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, State of New York, and is Senior Vice President-Finance of ACF Industries, Incorporated, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public

DOLORES TOOMEY
Notary Public, State of New York
No. 41-4/71811
Qualified in Queens County
Commission Expires May 31, 2006

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On this 10th of December, 2002, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, State of New York, and is Senior Vice President-Finance of ACF Industries, Incorporated, the managing member of Shippers Fourth LLC, that said instrument was signed on the date hereof on behalf of said limited liability company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.


Notary Public

DOLORES TOOMEY
Notary Public, State of New York
No. 41-4/71811
Qualified in Queens County
Commission Expires May 31, 2006

SCHEDULE 1

DESCRIPTION OF EQUIPMENT

Each of the special purpose covered hopper and tank railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex A hereto.

DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth in Schedule A to the Loan Agreement insofar as they relate to the covered hopper and tank railcars with the car numbers set forth on Annex A hereto.

ANNEX A

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
SHPX	43224	SHPX	43341	SHPX	202758
SHPX	43225	SHPX	43342	SHPX	202759
SHPX	43226	SHPX	43343	SHPX	202760
SHPX	43227	SHPX	43344	SHPX	202761
SHPX	43228	SHPX	43384	SHPX	202762
SHPX	43229	SHPX	43385	SHPX	202763
SHPX	43230	SHPX	43389	SHPX	202764
SHPX	43231	SHPX	43390	SHPX	202765
SHPX	43232	SHPX	43391	SHPX	202766
SHPX	43233	SHPX	43394	SHPX	202767
SHPX	43234	SHPX	43397	SHPX	202768
SHPX	43235	SHPX	43398	SHPX	202769
SHPX	43236	SHPX	43400	SHPX	202770
SHPX	43237	SHPX	43401	SHPX	202771
SHPX	43238	SHPX	43402	SHPX	202772
SHPX	43239	SHPX	43403	SHPX	202773
SHPX	43240	SHPX	43419	SHPX	202774
SHPX	43241	SHPX	202491	SHPX	202775
SHPX	43242	SHPX	202492	SHPX	202776
SHPX	43243	SHPX	202493	SHPX	202777
SHPX	43244	SHPX	202494	SHPX	202778
SHPX	43245	SHPX	202495	SHPX	202779
SHPX	43246	SHPX	202496	SHPX	202780
SHPX	43247	SHPX	202731	SHPX	202781
SHPX	43248	SHPX	202732	SHPX	202782
SHPX	43249	SHPX	202733	SHPX	202783
SHPX	43250	SHPX	202734	SHPX	202784
SHPX	43251	SHPX	202735	SHPX	202785
SHPX	43252	SHPX	202736	SHPX	202786
SHPX	43253	SHPX	202737	SHPX	202787
SHPX	43254	SHPX	202738	SHPX	202788
SHPX	43255	SHPX	202739	SHPX	202789
SHPX	43256	SHPX	202740	SHPX	202790
SHPX	43257	SHPX	202741	SHPX	202791
SHPX	43258	SHPX	202742	SHPX	202792
SHPX	43259	SHPX	202743	SHPX	202793
SHPX	43260	SHPX	202744	SHPX	202794
SHPX	43261	SHPX	202745	SHPX	202795
SHPX	43262	SHPX	202746	SHPX	202796
SHPX	43330	SHPX	202747	SHPX	202797
SHPX	43331	SHPX	202748	SHPX	202798
SHPX	43332	SHPX	202749	SHPX	202799
SHPX	43333	SHPX	202750	SHPX	202800
SHPX	43334	SHPX	202751	SHPX	202801
SHPX	43335	SHPX	202752	SHPX	202802
SHPX	43336	SHPX	202753	SHPX	202803
SHPX	43337	SHPX	202754	SHPX	202804
SHPX	43338	SHPX	202755	SHPX	202805
SHPX	43339	SHPX	202756	SHPX	202806
SHPX	43340	SHPX	202757	SHPX	202807

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
SHPX	202808	SHPX	202858	SHPX	202930
SHPX	202809	SHPX	202859	SHPX	202931
SHPX	202810	SHPX	202860	SHPX	202932
SHPX	202811	SHPX	202861	SHPX	202933
SHPX	202812	SHPX	202862	SHPX	202934
SHPX	202813	SHPX	202863	SHPX	202935
SHPX	202814	SHPX	202864	SHPX	202937
SHPX	202815	SHPX	202865	SHPX	202938
SHPX	202816	SHPX	202866	SHPX	202939
SHPX	202817	SHPX	202867	SHPX	202942
SHPX	202818	SHPX	202868	SHPX	202943
SHPX	202819	SHPX	202869	SHPX	202944
SHPX	202820	SHPX	202870	SHPX	202945
SHPX	202821	SHPX	202871	SHPX	202947
SHPX	202822	SHPX	202872	SHPX	202949
SHPX	202823	SHPX	202873	SHPX	202950
SHPX	202824	SHPX	202874	SHPX	202951
SHPX	202825	SHPX	202875	SHPX	202954
SHPX	202826	SHPX	202876	SHPX	203000
SHPX	202827	SHPX	202877	SHPX	203001
SHPX	202828	SHPX	202878	SHPX	203004
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SHPX	202833	SHPX	202903	SHPX	203021
SHPX	202834	SHPX	202904	SHPX	203022
SHPX	202835	SHPX	202905	SHPX	203023
SHPX	202836	SHPX	202906	SHPX	203030
SHPX	202837	SHPX	202907	SHPX	203031
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SHPX	202841	SHPX	202911	SHPX	203035
SHPX	202842	SHPX	202912	SHPX	203036
SHPX	202843	SHPX	202913	SHPX	203037
SHPX	202844	SHPX	202914	SHPX	203038
SHPX	202845	SHPX	202915	SHPX	203039
SHPX	202846	SHPX	202916	SHPX	203040
SHPX	202847	SHPX	202917	SHPX	203041
SHPX	202848	SHPX	202918	SHPX	203042
SHPX	202849	SHPX	202919	SHPX	203043
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SHPX	202853	SHPX	202923	SHPX	203047
SHPX	202854	SHPX	202924	SHPX	203048
SHPX	202855	SHPX	202925	SHPX	203049
SHPX	202856	SHPX	202926	SHPX	203050
SHPX	202857	SHPX	202927	SHPX	203051
		SHPX	202929		

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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SHPX	203053	SHPX	203231	SHPX	203346
SHPX	203054	SHPX	203232	SHPX	203347
SHPX	203055	SHPX	203233	SHPX	203348
SHPX	203056	SHPX	203235	SHPX	203351
SHPX	203057	SHPX	203267	SHPX	203352
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SHPX	203188	SHPX	203303	SHPX	203359
SHPX	203189	SHPX	203304	SHPX	203360
SHPX	203190	SHPX	203305	SHPX	203445
SHPX	203191	SHPX	203306	SHPX	203446
SHPX	203192	SHPX	203307	SHPX	203447
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SHPX	203196	SHPX	203311	SHPX	203451
SHPX	203197	SHPX	203312	SHPX	203452
SHPX	203198	SHPX	203313	SHPX	203453
SHPX	203199	SHPX	203314	SHPX	203454
SHPX	203200	SHPX	203315	SHPX	203455
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SHPX	203225	SHPX	203341	SHPX	203533
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SHPX	203227	SHPX	203343	SHPX	203535
SHPX	203228	SHPX	203344	SHPX	203536

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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SHPX	203727	SHPX	203784	SHPX	203834
SHPX	203728	SHPX	203785	SHPX	203835

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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SHPX	203837	SHPX	203900	SHPX	204052
SHPX	203838	SHPX	203901	SHPX	204053
SHPX	203839	SHPX	203902	SHPX	204055
SHPX	203840	SHPX	203903	SHPX	204056
SHPX	203841	SHPX	203904	SHPX	204057
SHPX	203842	SHPX	203905	SHPX	204058
SHPX	203843	SHPX	203906	SHPX	204059
SHPX	203844	SHPX	203908	SHPX	204060
SHPX	203845	SHPX	203909	SHPX	204061
SHPX	203846	SHPX	203910	SHPX	204062
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SHPX	203858	SHPX	203923	SHPX	204174
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SHPX	203860	SHPX	203925	SHPX	204176
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SHPX	203863	SHPX	203929	SHPX	204216
SHPX	203864	SHPX	203930	SHPX	204217
SHPX	203866	SHPX	203931	SHPX	204218
SHPX	203868	SHPX	203932	SHPX	204219
SHPX	203869	SHPX	203934	SHPX	205010
SHPX	203875	SHPX	203937	SHPX	205011
SHPX	203876	SHPX	204027	SHPX	205012
SHPX	203877	SHPX	204028	SHPX	205013
SHPX	203878	SHPX	204029	SHPX	205014
SHPX	203879	SHPX	204030	SHPX	205015
SHPX	203885	SHPX	204031	SHPX	205016
SHPX	203886	SHPX	204032	SHPX	205017
SHPX	203887	SHPX	204035	SHPX	205018
SHPX	203888	SHPX	204036	SHPX	205019
SHPX	203889	SHPX	204037	SHPX	205020
SHPX	203890	SHPX	204039	SHPX	205021
SHPX	203891	SHPX	204040	SHPX	205022
SHPX	203892	SHPX	204041	SHPX	205023
SHPX	203893	SHPX	204042	SHPX	205024
SHPX	203894	SHPX	204045	SHPX	205025
SHPX	203895	SHPX	204046	SHPX	205026
SHPX	203896	SHPX	204047	SHPX	205027
SHPX	203897	SHPX	204049	SHPX	205028
SHPX	203898	SHPX	204050	SHPX	205029

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
SHPX	205030	SHPX	220905	SHPX	220959
SHPX	205031	SHPX	220906	SHPX	220960
SHPX	205032	SHPX	220907	SHPX	220961
SHPX	205033	SHPX	220908	SHPX	220962
SHPX	205034	SHPX	220909	SHPX	220963
SHPX	205035	SHPX	220910	SHPX	220964
SHPX	205036	SHPX	220911	SHPX	220965
SHPX	205037	SHPX	220912	SHPX	240398
SHPX	205038	SHPX	220913	SHPX	240399
SHPX	220822	SHPX	220914	SHPX	458761
SHPX	220823	SHPX	220915	SHPX	458762
SHPX	220824	SHPX	220916	SHPX	458763
SHPX	220825	SHPX	220917	SHPX	458764
SHPX	220826	SHPX	220918	SHPX	458765
SHPX	220827	SHPX	220919	SHPX	458766
SHPX	220828	SHPX	220920	SHPX	458767
SHPX	220829	SHPX	220921	SHPX	458768
SHPX	220830	SHPX	220922	SHPX	458769
SHPX	220831	SHPX	220923	SHPX	458770
SHPX	220832	SHPX	220924	SHPX	458771
SHPX	220833	SHPX	220925	SHPX	458772
SHPX	220834	SHPX	220929	SHPX	458773
SHPX	220835	SHPX	220931	SHPX	458774
SHPX	220836	SHPX	220932	SHPX	458775
SHPX	220837	SHPX	220933	SHPX	458776
SHPX	220838	SHPX	220934	SHPX	458777
SHPX	220839	SHPX	220935	SHPX	458778
SHPX	220840	SHPX	220936	SHPX	458779
SHPX	220841	SHPX	220937	SHPX	458780
SHPX	220842	SHPX	220938	SHPX	458781
SHPX	220843	SHPX	220939	SHPX	458782
SHPX	220844	SHPX	220940	SHPX	458783
SHPX	220845	SHPX	220941	SHPX	458784
SHPX	220846	SHPX	220942	SHPX	458785
SHPX	220847	SHPX	220943	SHPX	458786
SHPX	220848	SHPX	220944	SHPX	458787
SHPX	220849	SHPX	220945	SHPX	458788
SHPX	220850	SHPX	220946	SHPX	458789
SHPX	220851	SHPX	220947	SHPX	458790
SHPX	220852	SHPX	220948	SHPX	458791
SHPX	220853	SHPX	220949	SHPX	458792
SHPX	220854	SHPX	220950	SHPX	458793
SHPX	220855	SHPX	220951	SHPX	458794
SHPX	220856	SHPX	220952	SHPX	458795
SHPX	220857	SHPX	220953	SHPX	458796
SHPX	220869	SHPX	220954	SHPX	458797
SHPX	220901	SHPX	220955	SHPX	458798
SHPX	220902	SHPX	220956	SHPX	458799
SHPX	220903	SHPX	220957	SHPX	458800
SHPX	220904	SHPX	220958	SHPX	458801

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
SHPX	458802	SHPX	458852		
SHPX	458803	SHPX	458853		
SHPX	458804	SHPX	458854		
SHPX	458805	SHPX	458855		
SHPX	458806	SHPX	458856		
SHPX	458807	SHPX	458857		
SHPX	458808	SHPX	458858		
SHPX	458809	SHPX	458859		
SHPX	458810	SHPX	458860		
SHPX	458811	SHPX	462379		
SHPX	458812	SHPX	462380		
SHPX	458813	SHPX	462381		
SHPX	458814	SHPX	462382		
SHPX	458815	SHPX	462383		
SHPX	458816	SHPX	462385		
SHPX	458817	SHPX	462386		
SHPX	458818	SHPX	462387		
SHPX	458819	SHPX	462388		
SHPX	458820	SHPX	462389		
SHPX	458821	SHPX	462390		
SHPX	458822	SHPX	462391		
SHPX	458823	SHPX	462392		
SHPX	458824	SHPX	462393		
SHPX	458825				
SHPX	458826	973 Cars			
SHPX	458827				
SHPX	458828				
SHPX	458829				
SHPX	458830				
SHPX	458831				
SHPX	458832				
SHPX	458833				
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SHPX	458846				
SHPX	458847				
SHPX	458848				
SHPX	458849				
SHPX	458850				
SHPX	458851				